THE IMPACT OF THE COVID-19 PANDEMIC ON COMPREHENSIVE INCOME OF AUTOMOTIVE INDUSTRY COMPANIES AND COMPONENTS LISTED IN INDONESIA STOCK EXCHANGE

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Abstract

This study aims to determine the impact of the Covid-19 pandemic on the profit and loss of automotive and component industrial companies. The variables used in this study are comprehensive income before the Covid-19 pandemic, namely 2019 and comprehensive income during the Covid-19 pandemic, namely 2020 in the company's financial statements for the first quarter, second quarter and third quarter.
The sample of this research is companies engaged in the automotive industry and components that are listed on the Indonesia Stock Exchange and have financial reports for the first to third quarter of 2019 to 2020. The research sample was selected using the purposive sampling method and obtained 14 companies with The number of observations was 42 samples, namely the income statement for the first, second, third quarter 2019 and 2020. Hypothesis testing was carried out using analysisWilcoxon Signed Ranks Test. The result of this research is that the Covid-19 pandemic affects the comprehensive income of automotive and component industrial companies.

Keywords: Covid-19, Comprehensive Income

1. INTRODUCTION

The Covid 19 pandemic that hit Indonesia and around the world had a very strong impact on economic growth. The restrictions on space for movement result in obstruction of the company's performance. The implementation of social physical distancing has resulted in some business places not being able to run as usual, for example restaurants, hotels and other entertainment venues.
The Covid 19 pandemic, which has started since the beginning of 2020 or has been going on for more than 1 year, has decreased people's purchasing power which has an impact on the disruption of the economy.

The decline in demand causes production to be hampered, so that profits will decrease. One of the industries affected by Covid-19 is the automotive and component industry. The decline in public income resulted in decreased purchasing power of motorized vehicles and had an impact on production in the automotive industry and its components.

In the online newspaper MediaIndonesia.com the number of sales of four-wheeled vehicles or more in January 2020 was 80.4 thousand units or decreased by 1.1% from the previous period and in February 2020 sales were 79.5 thousand units or decreased by 3 , 1% from the previous period. Apart from declining sales, another problem is the depletion of supplies of raw materials and components, especially from countries implementing lockdown policies.

On April 7, 2020, the Minister of Industry issued a circular from the Minister of Industry No. 4 of 2020 regarding the implementation of factory operations during the Covid 19 public health emergency.In this circular, industrial companies were given permission to continue their business activities by complying with the provisions of the Covid prevention protocol. 19 which must be run by industrial companies as well as for their workers.

The decline in sales, hampered production due to the scarcity of raw material supplies, is expected to affect the net profit of manufacturing companies. The policies made by the government are expected to

be able to restore the economy in all business sectors, especially for the automotive and component business sectors.

The objectives and benefits of this research to find out the comprehensive income of automotive companies and components before the covid-19 pandemic and after the covid-19 pandemic have differences

2. LITERATURE REVIEW

The Covid-19 Pandemic

Covid-19 is an ongoing coronavirus disease 2019 worldwide. The disease is caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2). In Indonesia, the first confirmed case of Covid-19 was March 2, 2020. On April 9, the pandemic had spread to 34 provinces with DKI Jakarta, West Java and Central Java being the provinces with the most cases of corono virus exposure in Indonesia. For wider prevention, several regions in Indonesia have implemented large-scale social restrictions (PSBB).

According to data on the Covid19.go.id website dated 03/22/2021 there were 1,465,928 confirmed cases with 128,250 active casesThere was a decrease of 1,594. DKI Jakarta has the highest number of cases as of 22/03/2021.

DKI Jakarta is the mother the city of the State of Indonesia which is a megapolitan city where usually the community's activities are very dense. DKI Jakarta is also a center for business, politics and culture. DKI Jakarta is also home to the headquarters of BUMN, private companies and foreign companies as well as government institutions.

Covid-19 with the highest cases in DKI Jakarta has resulted in limited activities in this area so that it has an impact on the performance of companies in the area. The limitation of space for movement is not only in the DKI Jakarta area as well as other parts of Indonesia. As for several regulations made by the government in the context of dealing with the Covid-19 pandemic, this resulted in the emergence of obstacles in the company. Not only regulations from within the country itself but also regulations in other countries result in restrictions on the space for movement in business activities in Indonesia.

Automotive and components industry

The development of the automotive and components industry began in 1960 when the Ministry of Trade and Industry issued joint regulations on the import of motorized vehicles, both in a completely-built up (CBU) or completely knocked down (CKD) state and on the agency-uniform assembly industry. In 1996-2015 the company continued to issue regulations to support increased sales in the automotive industry with an intensive program and a national car program by obtaining discounts or even exemption from import duties.

In Wicaksono's research(2020) the development of an automotive business strategy can be carried out in two ways, firstly improving the cost structure element by reducing the purchase of imported clothing materials and creating local supplier components for key partners in order to reduce the cost of purchasing materials and the second way, namely improving the elements of key activities, namely by developing business operating system and development of customer segments, namely targeting two-wheeled vehicle component manufacturing companies.

In recent years, the national automotive industry has developed attractively which is a positive impact of the growth in the number of Indonesia's middle class. Referring to the criteria of the World Bank, the middle class is a group of people with daily expenditures between 2 and 20 US dollars. The existence of this middle class is considered very important in economic growth because it is the main element driving the wheels of production and consumption. According to BPS, the middle class group contributes at least 45% of total domestic consumption. The middle class is also characterized as consumptive behavior which is oriented towards meeting secondary and tertiary needs. One of them is the need for motor vehicle ownership. This is what makes Indonesian automotive sales increase.

To support the advancement of the automotive industry, it requires the role of the government which is obliged to ensure that the climate and manufacturing business environment runs conducive. In

addition, government regulations must ensure that existing regulations must be able to protect the automotive industry from upstream to downstream and are also obliged to develop infrastructure that supports logistics mobility as well as the process of exporting and importing goods.

Comprehensive Income

The basic purpose of the establishment of the company is to provide maximum profit (profit) for the owner. Company growth can be seen from the company's profit, besides that profit can also be a component in measuring company performance. Good company performance will bring in investors. Profit is the excess of income over expenses incurred during one accounting period (Kristianti, 2021).

One of the facultiesThe tor that affects the ups and downs of income is sales. Sales are routine transactions carried out by companies in the hope that they will earn a profit from the transaction.

According to IAI in SAK No.23, sales of goods include goods produced by companies for sale and goods purchased for resale such as merchandise purchased by retailers or others. According to Swasta (2014), the purpose of this sale is to reach a certain sales volume, to get a certain profit and to support the company's growth.

Comprehensive income is one component of the financial statements. The financial statements according to the Indonesian Accounting Association (IAI) based on PSAK No.1 are an instructor of the financial position and financial performance of an entity. From the above understanding, financial statements are a form of information that describes the company's financial condition at a certain time. Financial statements aim to present the financial position, financial performance and cash flows of the entity that are useful for most users of financial statements in making economic decisions.

The income statement is a report that presents a measure of the success of a company during a certain period. The company's net income comes from the difference between incoming resources(revenue and profit) with the resources going out (expenses and losses) over a specified period of time. Net income can be generated from the difference between business and non-business income less non-production costs and income tax.

Automotive Industry and Components during the Covid Pandemic 19

The automotive and components industry is a significant contributor to the national economy. Covid-19 has caused instability in the Indonesian economy both in terms of demand and sales which also has an impact on several manufacturing sectors including the automotive industry.

The industrial sector in Indonesia is a contributor to 20% of national GDP. As a result of the corona virus outbreak, where the whole world implemented a policy of restricting the space for movement which resulted in a slowdown in world economic growth. The non-oil and gas industry sector has also felt the impact of Covid-19, namely by decreasing demand for goods and services from domestic and global markets. As a result, the company's balance sheet was disrupted and there was a termination of employment. Unemployment increases, public consumption slows down due to lost income.

Based on Central Statistics data, it shows a decline in the economy and non-industry-Oil and gas in the first quarter of 2020 compared to previous years. If the previous year was always above 5%, economic growth in 2020 will drop to 2.97%. Likewise, the growth of the non-oil and gas industry or manufacturing was only 2.01% different from the previous period which was always above 4%.

The impact of Covid-19 has begun to be felt by the industrial sector since February 2020. Several export locations have experienced lockdowns and restrictions on physical distance in the country have reduced demand for products, coupled with a significant increase in the dollar exchange rate, the industry is increasingly having trouble getting materials. raw materials and chose to reduce imports.

Secretary General Kemepenrin Sigit (ksi-indonesia.org.id) describes the strategic steps taken by the government, such as optimizing the use of domestic industrial raw materials and tax and excise incentives for industry. The provision of fiscal, nonfiscal and monetary stimuli for domestic automotive industry players has also been implemented. This policy is expected to increase economic growth in the automotive industry.

3. RESEARCH METHOD

Operational Definition of Variables

Comprehensive Income

The term comprehensive income began to be used since the entry into force of PSAK 1 in the context of convergence with IFRS which is the adoption of IAS 1 (2012).
The objective of comprehensive profit and loss is to provide information about the entity's financial performance during a particular business period, namely profit and loss, composition and details of income (income and profit) and expenses and other comprehensive income that is used to calculate or analyze profitability, efficiency and investment returns , earnings per share and forecasts about the entity's cash flow capabilities.
Comprehensive income before the Covid-19 pandemic was taken from profit and loss before the Covid-19 pandemic, namely in 2019, while comprehensive income during the Covid-19 pandemic was taken from the company's profit and loss in 2020.

Population and sample

In this study, the population taken is the automotive industry companies and components listed on the IDX, namely as many as 15 companies. Population data can be seen on the IDX official website, idx.co.id

Sampling in this study was purposive sampling, namely sampling by means of the subject selected with special requirements that meet the research objectives. The conditions taken in determining the sample of this study are automotive sub-industry manufacturing companies and components listed on the Indonesia Stock Exchange and the data can be traced on the idx.co.id website from 2019 to 2020. The sample of this research is 14 companies with a total of 42 observations. sample, namely comprehensive income for the first to third quarters of 2019 and 2020.

Data Analysis Techniques

Descriptive statistical analysis

Descriptive statistical analysis was carried out to provide information about the data held and did not intend to test the hypothesis. This analysis is used only to present and analyze data accompanied by calculations in order to clarify the circumstances or characteristics of the data in question. Measurement data used in this study are the mean, standard deviation, maximum and minimum.

Normality test

The normality test aims to test whether the dependent and independent variables in the model are normally distributed (Ghozali, 2006). Statistical analysis was performed by looking at the results of One Sample Kolmogorov Smirnov. In the One Sample Kolmogorov – Smirnov Test statistical test, if the confounding / residual variable has Asymp. Sig (2-tailed) above or equal to a significance level of 0.05 (probability $\geq$ 0.05) means that the model has a normal distribution and vice versa if the confounding / residual variable has Asymp. Sig (2-tailed) below the significance level of 0.05 (probability <0.05) means that the model has an abnormal distribution.

Hypothesis testing

Paired sample T-test (paired sample T test)

Paired T-test or paired sample t test is used to compare the mean of two variables in one group. The calculation is done by looking for the differences between the values of the two variables for each case, then testing whether there is an average difference above the value of 0.

Wilcoxon Signed Ranks Test

The Wilcoxon test is often used as an alternative to the paired sample t test. The Wilcoxon test is used if the research data is not normally distributed in parametric statistical testing.
The Wilcoxon test is used to determine whether there is a difference in the mean of two paired samples. The Wilcoxon test or also known as the Wilcoxon signed rank test is part of the statistical no parametric method. Because part of the non-parametric statistics, the Wilcoxon test does not require research data that is normally distributed.

4. RESEARCH RESULTS AND DISCUSSION

Research results

Descriptive statistical analysis

Table 4.1

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
TW1 BEFORE	14	-1	6,030,000	544,679.79	1,595,119,857
TW2 BEFORE	14	-2	10,582,000	850,104.93	2,805,068,022
TW3 BEFORE	14	-4	566,010,000	41,779,066.14	150,954,249,267
TW1SAAT	14	-231,598	9,034,000	641,877.29	2,417,645,539
TW2SAAT	14	-414,854	12,661,000	873,969.14	3,395,141,579
TW3SAAT	14	-264,977,000	16,846,000	-17,794,700.79	71,287,094,373
Valid N (listwise)	14				

Source: Processed SPSS Data

From the results of Table 4.1 above, it can be concluded that the profit and loss of automotive companies and components before the pandemic in the first quarter with a maximum value of Rp. 6,030,000,000,000 and at the beginning of the pandemic the first quarter there was still an increase, namely to Rp. 9,034,000,000,000. It can be seen from the data above that a very significant decrease in the maximum value of net income was in the third quarter from IDR 566,010,000,000,000 to IDR 16,846,000,000,000 during a pandemic.

Normality test

Table 4.2

One-Sample Kolmogorov-Smirnov Test

		TW1 BEFORE	TW2 BEFORE	TW3 BEFORE	TW1 TIME	TW2 TIME	TW3 TIME
N		14	14	14	14	14	14
Normal Parametersa, b	Mean	544,679.79	850,104.93	41,779,066.14	641,877.29	873,969.14	-17,794,700.79
	Std. Deviation	1,595,119.8	2,805,068	150,954,249.3	2,417,645,539	3,395,141,579	71,287,094,373
Most Extreme Differences	Absolute	.446	.475	.493	.507	.506	.523
	Positive	.446	.475	.493	.507	.506	.330
	Negative	-366	-381	-391	-359	-352	-.523

Statistical Test	.446	.475	.493	.507	.506	.523
Asymp. Sig. (2-tailed)	.000c	.000c	.000c	.000c	.000c	.000c

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
Source: Processed SPSS Data

Table 4.2 is carried out to determine whether the data used is normally distributed as a condition for conducting the Paired sample T-test hypothesis (paired sample T test). Statistical test One Sample Kolmogorov – Smirnov Test if the confounding variable / residual has Asymp. Sig (2-tailed) above or equal to the significance level of 0.05 (probability ≥ 0.05), it means that the model has a normal distribution and vice versa if the confounding / residual variable has Asymp. Sig (2-tailed) below the significance level of 0.05 (probability <0.05) means that the model has an abnormal distribution.

From the data above, it can be seen that Asymp.Sig. (2-tailed) has a value of 0.000, which means that it is smaller than 0.05, so this data model has an abnormal distribution.

Because the data used has an abnormal distribution, the hypothesis test is used *Paired sample T-test* (paired sample T test) cannot be done, so this study uses Test the Wilcoxon Signed Ranks Test as an alternative. The Wilcoxon test does not require research data that is normally distributed.

Table 4.3

Ranks

		N	Mean Rank	Sum of Ranks
TW1 BEFORE - TW1SAAT	Negative Ranks	5a	7.80	39.00
	Positive Ranks	9b	7.33	66.00
	Ties	0c		
	Total	14		
TW2 BEFORE - TW2SAAT	Negative Ranks	3d	8.67	26.00
	Positive Ranks	11e	7.18	79.00
	Ties	0f		
	Total	14		
TW3 BEFORE - TW3SAAT	Negative Ranks	1g	2.00	2.00
	Positive Ranks	13h	7.92	103.00
	Ties	0i		
	Total	14		

a. TW1 BEFORE <TW1SAAT
b. TW1 BEFORE> TW1SAAT
c. TW1 BEFORE = TW1SAAT
d. TW2 BEFORE <TW2SAAT
e. TW2 BEFORE> TW2SAAT
f. TW2 BEFORE = TW2SAAT
g. TW3 BEFORE <TW3SAAT
h. TW3 BEFORE> TW3SAAT
i. TW3 BEFORE = TW3SAAT
Source: Processed SPSS Data

Interpretation of the Wilcoxon "Rank" Test output

1. First Quarter (TW1)

a. Negative Ranks or the difference (negative) between profit and loss before the Covid 19 pandemic and during the Covid-19 pandemic is 5, which means that of the 14 automotive companies and components that have decreased are 5 companies. The mean rank or average reduction is 7.8 million, while the sum of negative ranks or Sum of Ranks is 39 million.

b. Positive Ranks or the difference (positive) between profit and loss before the COVID-19 pandemic and during the Covid-19 pandemic is 9, which means that of the 14 automotive companies and components that experienced an increase in profit, 5 companies. The mean rank or average increase is 7.3 million, while the number of positive rankings or Sum of Ranks is 66 million.

c. Ties is the similarity of profit and loss before the COVID-19 pandemic and during the COVID-19 pandemic. In the data the value of Ties is 0, which means that there is no equal value between profit and loss before the Covid 19 pandemic and during the Covid19 pandemic.

2. First Quarter (TW2)

a. Negative Ranks or the difference (negative) between profit and loss before the COVID-19 pandemic and during the Covid-19 pandemic is 3, which means that of the 14 automotive companies and components that have decreased are 3 companies. The mean rank or average reduction is 8.6 million, while for the number of negative ranks or Sum of Ranks is 26 million.

b. Positive Ranks or the difference (positive) between profit and loss before the COVID-19 pandemic and during the Covid-19 pandemic is 11, which means that of the 14 automotive companies and components that experienced an increase in profits, 11 companies. The mean rank or average increase is 7.1 million, while the number of positive rankings or Sum of Ranks is 79 million.

c. Ties is the similarity of profit and loss before the COVID-19 pandemic and during the COVID-19 pandemic. In the data the value of Ties is 0, which means that there is no equal value between profit and loss before the Covid 19 pandemic and during the Covid19 pandemic.

3. First Quarter (Q3)

a. Negative Ranks or the difference (negative) between profit and loss before the COVID-19 pandemic and during the Covid-19 pandemic is 1, which means that out of 14 automotive companies and components that have decreased is 1 company. The mean rank or average reduction is 2 million, while the negative rank or Sum of Ranks is 2 million.

b. Positive Ranks or the difference (positive) between profit and loss before the COVID-19 pandemic and during the Covid-19 pandemic was 13, which means that of the 14 automotive companies and components that experienced an increase in profit, 13 companies. The mean rank or average increase is 7.9 million, while the sum of positive rankings or Sum of Ranks is 103 million.

c. Ties is the similarity of profit and loss before the COVID-19 pandemic and during the COVID-19 pandemic. In the data the value of Ties is 0, which means that there is no equal value between profit and loss before the Covid 19 pandemic and during the Covid19 pandemic.

Hypothesis testing

Hypothesis testing is done by taking the second SPSS output data in data processing Wilcoxon test. Before analyzing the results of the "Test Statistics" output, it is necessary to first know the basis for the decision making used in the Wilcoxon test to serve as a guideline.

Basis for making decisions in the Wilcoxon test:

1. If the Asymp.Sig. (2-tailed) value is less than <0.05, then H_a be accepted.

2. If the value of Asymp.Sig. (2-tailed) is greater than> 0.05, then Ha is rejected.

Previously the hypothesis in this study was

H0: The Covid-19 pandemic affects the comprehensive income of automotive and component industry companies

Ha: The Covid-19 pandemic has no effect on the comprehensive income of automotive and component industry companies

Table 4.4
Statistics Test a

	TW1 BEFORE - TW1SAAT	TW2 BEFORE - TW2SAAT	TW3 BEFORE - TW3SAAT
Z	-.847b	-1.664b	-3.171b
Asymp. Sig. (2-tailed)	.397	.096	.002

a. Wilcoxon Signed Ranks Test
b. Based on negative ranks.
Source: Processed SPSS Data

Based on the output data above, it is known that for the first Quarter (TW1) Asymp.Sig. (2-tailed)> 0.05 as well as for the second Quarter (TW2) Asymp.Sig. Output data (2-tailed)> than 0.05, it is concluded that that the Covid-19 pandemic has an influence on the profit and loss of automotive industry companies, meanwhile for the third quarter (TW3) the Asymp.Sig. (2-tailed) value <0.05, then in the third quarter the Covid-19 pandemic has no significant impact on profits loss for automotive and component industrial companies.

Discussion

The impact of the Covid-19 pandemic on the profit and loss of automotive industry companies and components can be seen in the comprehensive income statement in the first, second and third quarterly reports, where in the data of this study it can be seen that in the first and second quarters of the Covid-19 pandemic greatly affected the company's profit and loss. .

The initial period of the pandemic, namely in the first quarterly report of January to March, it can be seen that before and during the initial pandemic there were 5 companies that experienced decline.unan or experience a loss.

New regulations continue to be issued by the government to overcome the problem of poor economic growth in the automotive and component industry sectors. On April 7, 2020, the Minister of Industry issued a circular from the Minister of Industry No. 4 of 2020 regarding the implementation of factory operations during the Covid 19 public health emergency.In this circular, industrial companies were given permission to continue their business activities by complying with the provisions of the Covid prevention protocol. 19 which must be run by industrial companies as well as for their workers.

The new regulations issued by the government are expected to raise the performance of the automotive industry and this component. Judging from the second quarterly report, namely April to June, there are still companies that experience a decline or loss, but there are 3 companies, previously in the first quarter there were 5 companies with the number of ranks decreasing to fewer.

In the third quarter there was also a decrease in losses. In the second quarter there were 3 companies, meanwhile in the third quarter there was 1 company that still suffered losses.

The results of this study are in accordance with the hypothesis that the Covid-19 pandemic affects the comprehensive income of companies engaged in the automotive and component industry.

5. CONCLUSIONS AND RECOMMENDATIONS

Conclusion

From the results of the above research, it can be concluded as follows:

1. The Covid-19 pandemic has affected the comprehensive profit and loss of automotive industry companies and components listed on the Indonesia Stock Exchange.

2. In the first, second and third quarters of comprehensive income before the pandemic and during the Covid-19 pandemic, it experienced a decline in several automotive and component industry companies listed on the Indonesia Stock Exchange.

Suggestion

1. For further researchers, it can expand or add to other research objects, namely adding variable assets and company equity.
2. Further researchers should continue with the profit and loss variable until the fourth quarter so that it can be seen whether the Covid-19 pandemic continues to affect company profits or the Covid-19 pandemic can be resolved so that the economy in Indonesia grows again.

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